Annexure 10

Deloitte Haskins & Sells LLP

Chartered Accountants
Prestige Trade Tower, Level 19
46, Palace Road, High Grounds
Bengaluru-560 001
Karnataka, India

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Ref: QC/2023-2024/15

To
The Board of Directors
Quess Corp Limited
3/3/2 Bellandur Gate,
Sarjapur Road, Bengaluru,
Karnataka -560103

Independent Auditor's Certificate certifying the accounting treatment contained in the Scheme of Arrangement (hereinafter referred to as "the Draft Scheme") amongst Quess Corp Limited, Digitide Solutions Limited, Bluspring Enterprises Limited, and their respective shareholders and creditors.

1. This certificate is issued in accordance with the terms of our engagement letter with Quess Corp Limited dated February 16, 2024.

2. We, Deloitte Haskins & Sells LLP, Chartered Accountants (Firm Registration Number: 117366W/W-100018), the Statutory Auditors of Quess Corp Limited having its Registered Office at 3/3/2, Bellandur Gate, Sarjapur Road, Bengaluru, Karnataka - 560103, have examined the proposed accounting treatment specified in Clauses 28.1.1, 28.1.2 and 28.1.3 of Part IV of the Scheme of arrangement for demerger of "Demerged Undertaking 1" and "Demerged Undertaking 2" as defined in clause 1.1 of Part I of the Scheme of arrangement from Quess Corp Limited ("Demerged Company") into Digitide Solutions Limited ("Resulting Company 1") and Bluespring Enterprises Limited ("Resulting Company 2") respectively; and their respective shareholders and creditors in terms of the provisions of Section 230 to 232 of the Companies Act, 2013 read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, with reference to its compliance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the rules made thereunder and other generally accepted accounting principles in India.

   For ease of reference, the proposed accounting treatment specified in Clauses 28.1.1, 28.1.2 and 28.1.3 of Part IV of the Draft Scheme, duly authenticated on behalf of the Demerged Company, is reproduced in Annexure A to this Certificate and is stamped and initialled by us only for the purposes of identification.

Management's Responsibility

3. The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including Section 133 of the Companies Act, 2013, read with the rules made thereunder and other generally accepted accounting principles as aforesaid, is that of the Board of Directors of the companies involved. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Draft Scheme and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances and includes the compliance with other relevant provisions of the Companies Act, 2013 and applicable laws and regulations.

Auditor's Responsibility

4. Our responsibility is only to examine and report whether the accounting treatment in the books of the Demerged Company referred to in Clauses 28.1.1, 28.1.2 and 28.1.3, of Part IV of the Draft Scheme, referred to above, comply with the applicable accounting standards notified under Section 133 of the Companies Act, 2013, read with the rules made there under and other generally accepted accounting principles in India and did not include examination of compliance with other relevant provisions of the Companies Act, 2013 and applicable laws and regulations. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of

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care that we may have in our capacity of the statutory auditors of any financial statements of the Demerged Company.

5. We carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India ("ICAI") and Standards on Auditing specified under Section 143(10) of the Companies Act 2013. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements. Further our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Draft Scheme.

Opinion

7. Based on our examination and according to the information and explanations given to us by the Management of the Demerged Company, we are of the opinion that the accounting treatment mentioned in Clauses 28.1.1, 28.1.2 and 28.1.3 of Part IV of the Draft Scheme relating to the demerger of Demerged Undertaking 1 and Demerged Undertaking 2 and the consequent adjustment/utlisation of securities premium account, on approval by National Company Law Tribunal ("NCLT"), is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and circulars issued there under, in terms of the provisions of Sections 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, read with the rules made thereunder, and Other Generally Accepted Accounting Principles in India, as applicable.

Restriction on Use

8. This certificate is issued at the request of the Demerged Company pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the NCLT, Securities and Exchange Board of India (SEBI), Stock Exchange(s) and Regional Director, Ministry of Corporate Affairs. This certificate should not be used for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Anand Subramanian
Partner
(Membership No. 110815)
UDIN: 24110815BKFIDD5312

Place: Bengaluru
Date: February 16, 2024

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QUESS
WINNING TOGETHER

ANNEXURE A: EXTRACT OF ACCOUNTING TREATMENT FROM DRAFT SCHEME OF ARRANGEMENT AMONGST QUESS CORP LIMITED ("DEMERGED COMPANY"), DIGITIDE SOLUTIONS LIMITED ("RESULTING COMPANY 1"), BLUSPRING ENTERPRISES LIMITED ("RESULTING COMPANY 2) AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS, UNDER SECTIONS 230 TO 232 AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013 ("SCHEME").

28.1 Accounting treatment in the books of the Demerged Company:

28.1.1 Notwithstanding anything to the contrary contained in any other clause in the Scheme, the Demerged Company shall give effect to the Scheme in its books of accounts in accordance with the accounting standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and the generally accepted accounting principles in India.

28.1.2 Upon the Scheme becoming effective and from the Appointed Date, the Demerged Company shall reduce the carrying value of all the assets and liabilities pertaining to the "Demerged Undertaking 1" and "Demerged Undertaking 2" as appearing in the books of accounts of the Demerged Company, being transferred to and vested in the "Resulting Company 1" and "Resulting Company 2", from the respective book value of assets and liabilities of the Demerged Company.

28.1.3 The difference, being excess of carrying value of assets over the carrying value of liabilities of the "Demerged Undertaking 1" and "Demerged Undertaking 2" shall be adjusted against securities premium account to the extent available; thereafter in the Capital reserve to the extent available; and residual balance, if any will be adjusted against Retained earnings under the head "Other Equity". If, the difference is arising due to excess of carrying value of liabilities over the carrying value of assets of the "Demerged Undertaking 1" and "Demerged Undertaking 2" it shall be credited to capital reserve account.

28.1.4 The adjustment / utilization of the securities premium account, if any, as stated in Clause 28.1.3 above and reduction thereof will be effected as part of scheme in accordance with Section 52 of the Act and the sanction order shall be deemed to be also the order under the applicable provision of the Act, for confirming the adjustment / utilization of the securities premium account. The reduction in the securities premium account of the Demerged Company, shall be effected as integral part of the Scheme, without any further act, instrument or deed on the part of the Demerged Company or its shareholder or its creditors and without any approval or acknowledgement of any third party and provision of Section 66 of the Act shall not be required to be followed for such reduction. It is expressly clarified that the consent of the shareholders and the creditors of the Demerged Company to the Scheme shall be deemed to be sufficient for the purposes of effecting the above reduction of the securities premium account of the Demerged Company.

For Quess Corp Limited

Kundan K Lal
Vice President and Company Secretary

DELOITTE HASKINS & SELLS LLP FOR IDENTIFICATION

Place: Bengaluru
Date: 16 February 2024

Deloitte Haskins & Sells

Chartered Accountants
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46, Palace Road, High Grounds
Bengaluru - 560 001
Karnataka, India

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Fax: +91 80 6188 6011

Ref: QC/2023-2024/20

To
The Board of Directors
Digitide Solutions Limited
3/3/2 Bellandur Gate,
Sarjapur Main Road, Bengaluru,
Karnataka -560103

Independent Auditor's Certificate certifying the accounting treatment contained in the Scheme of Arrangement (hereinafter referred to as "the Scheme") amongst Quess Corp Limited, Digitide Solutions Limited, Bluspring Enterprises Limited, and their respective shareholders and creditors.

1. This certificate is issued in accordance with the terms of our engagement letter with Digitide Solutions Limited dated February 22, 2024.

2. We, Deloitte Haskins & Sells, Chartered Accountants (Firm Registration Number: 008072S), the Statutory Auditors of Digitide Solutions Limited having its Registered Office at 3/3/2, Bellandur Gate, Sarjapur Main Road, Bengaluru, Karnataka - 560103, have examined the proposed accounting treatment specified in Clause 28.2 of Part IV of the Scheme of arrangement for demerger of "Demerged Undertaking 1" and "Demerged Undertaking 2" as defined in clause 1.1 of Part I of the Scheme of arrangement from Quess Corp Limited ("Demerged Company") into Digitide Solutions Limited ("Resulting Company 1") and Bluspring Enterprises Limited ("Resulting Company 2") respectively; and their respective shareholders and creditors in terms of the provisions of Section 230 to 232 of the Companies Act, 2013 read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, with reference to its compliance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the rules made thereunder and other generally accepted accounting principles in India.

   For ease of reference, the proposed accounting treatment specified in Clause 28.2 of Part IV of the Scheme, duly authenticated on behalf of the Resulting Company 1, is reproduced in Annexure A to this Certificate and is stamped and initialled by us only for the purposes of identification.

Management's Responsibility

3. The responsibility for the preparation of the Scheme and its compliance with the relevant laws and regulations, including Section 133 of the Companies Act, 2013, read with the rules made thereunder and other generally accepted accounting principles as aforesaid, is that of the Board of Directors of the companies involved. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Scheme and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances and includes the compliance with other relevant provisions of the Companies Act, 2013 and applicable laws and regulations.

Auditor's Responsibility

4. Our responsibility is only to examine and report whether the accounting treatment in the books of the Resulting Company 1 referred to in Clause 28.2 of Part IV of the Scheme, referred to above, comply with the applicable accounting standards notified under Section 133 of the Companies Act, 2013, read with the rules made there under and other generally accepted accounting principles in India and did not include examination of compliance with other relevant provisions of the Companies Act, 2013 and applicable laws and regulations. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Resulting Company 1.

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5. We carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India ("ICAI") and Standards on Auditing specified under Section 143(10) of the Companies Act 2013. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements. Further our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Scheme.

Opinion

7. Based on our examination and according to the information and explanations provided to us by the Management of the Resulting Company 1, we are of the opinion that the accounting treatment mentioned in Clause 28.2 of Part IV of the Scheme is in compliance with the provisions of Sections 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, read with the rules made thereunder, and Other Generally Accepted Accounting Principles in India, as applicable.

Restriction on Use

8. This certificate is issued at the request of the Resulting Company 1 for onward submission to the National Company Law Tribunal (NCLT), Securities and Exchange Board of India (SEBI), Stock Exchange(s) and Regional Director, Ministry of Corporate Affairs. This certificate should not be used for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells
Chartered Accountants
(Firm's Registration No. 008072S)

Place: Bengaluru
Date: February 25,2024

Anand Subramanian
Partner
(Membership No. 110815)
UDIN: 24110815BKFIDF7974

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ANNEXURE A: EXTRACT OF ACCOUNTING TREATMENT FROM DRAFT SCHEME OF ARRANGEMENT AMONGST QUESS CORP LIMITED ("**DEMERGED COMPANY**"), DIGITIDE SOLUTIONS LIMITED ("**RESULTING COMPANY 1**"), BLUSPRING ENTERPRISES LIMITED ("**RESULTING COMPANY 2)** AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS, UNDER SECTIONS 230 TO 232 AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013 ("**SCHEME**").

28.2 Accounting treatment in the books of Resulting Company 1:

28.2.1 Notwithstanding anything to the contrary contained in any other clause in the Scheme, "Resulting Company 1" shall give effect to the Scheme in its books of account in accordance with the accounting standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and the generally accepted accounting principles in India.

28.2.2 Upon the Scheme becoming effective, "Resulting Company 1" in accordance with Appendix C to Ind AS 103 - Business Combinations, shall record all the assets and liabilities pertaining to "Demerged Undertaking 1" vested in it pursuant to this Scheme, at their respective carrying values as appearing in the books of the Demerged Company. "Resulting Company 1" shall credit to its equity share capital, the aggregate of the face value of the New Equity Shares 1 issued and allotted by it pursuant to the Scheme. The difference between the face value of New Equity Shares 1 issued by "Resulting Company 1" to the shareholders of the Demerged Company as consideration and the book value of the assets and liabilities of the "Demerged Undertaking 1" received from the Demerged Company will be credited or debited, as the case may be, to equity and classified as "capital reserve" in case of a credit or "business reconstruction reserve", respectively in case of a debit under the head "other equity". The value of existing share capital held by the Demerged Company in Resulting Company 1 will be cancelled pursuant to Clause 34 of the Draft Scheme.

28.2.3 The financial statements of "Resulting Company 1" for prior periods will be restated to give effect to the Scheme from the Appointed Date.

28.2.4 In case of any differences in accounting policies applied to the "Demerged Undertaking 1" by the Demerged Company and the "Resulting Company 1", the accounting policies, as may be directed by the Board of "Resulting Company 1" will prevail and the difference will be accounted for in accordance with the applicable accounting standards.

For Digitide Solutions Limited

Kamal Pal Hoda
Director
DIN: 09808793

Digitide Solutions Limited

Place: Bengaluru
Date: 25 February 2024

Deloitte Haskins & Sells

Chartered Accountants
Prestige Trade Tower, Level 19
46, Palace Road, High Grounds
Bengaluru - 560 001
Karnataka, India

Tel: +91 80 6188 6000
Fax: +91 80 6188 6011

Ref: QC/2023-2024/21

To
The Board of Directors
Bluspring Enterprises Limited
3/3/2 Bellandur Gate,
Sarjapur Main Road, Bengaluru,
Karnataka -560103

Independent Auditor's Certificate certifying the accounting treatment contained in the Scheme of Arrangement (hereinafter referred to as "the Scheme") amongst Quess Corp Limited, Digitide Solutions Limited, Bluspring Enterprises Limited, and their respective shareholders and creditors.

1. This certificate is issued in accordance with the terms of our engagement letter with Bluspring Enterprises Limited dated February 22, 2024.

2. We, Deloitte Haskins & Sells, Chartered Accountants (Firm Registration Number: 008072S), the Statutory Auditors of Bluspring Enterprises Limited having its Registered Office at 3/3/2, Bellandur Gate, Sarjapur Main Road, Bengaluru, Karnataka - 560103, have examined the proposed accounting treatment specified in Clause 28.3 of Part IV of the Scheme of arrangement for demerger of "Demerged Undertaking 1" and "Demerged Undertaking 2" as defined in clause 1.1 of Part I of the Scheme of arrangement from Quess Corp Limited ("Demerged Company") into Digitide Solutions Limited ("Resulting Company 1") and Bluspring Enterprises Limited ("Resulting Company 2") respectively; and their respective shareholders and creditors in terms of the provisions of Section 230 to 232 of the Companies Act, 2013 read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, with reference to its compliance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the rules made thereunder and other generally accepted accounting principles in India.

   For ease of reference, the proposed accounting treatment specified in Clause 28.3 of Part IV of the Scheme, duly authenticated on behalf of the Resulting Company 2, is reproduced in Annexure A to this Certificate and is stamped and initialled by us only for the purposes of identification.

Management's Responsibility

3. The responsibility for the preparation of the Scheme and its compliance with the relevant laws and regulations, including Section 133 of the Companies Act, 2013, read with the rules made thereunder and other generally accepted accounting principles as aforesaid, is that of the Board of Directors of the companies involved. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Scheme and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances and includes the compliance with other relevant provisions of the Companies Act, 2013 and applicable laws and regulations.

Auditor's Responsibility

4. Our responsibility is only to examine and report whether the accounting treatment in the books of the Resulting Company 2 referred to in Clause 28.3 of Part IV of the Scheme, referred to above, comply with the applicable accounting standards notified under Section 133 of the Companies Act, 2013, read with the rules made there under and other generally accepted accounting principles in India and did not include examination of compliance with other relevant provisions of the Companies Act, 2013 and applicable laws and regulations. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Resulting Company 2.

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5. We carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India ("ICAI") and Standards on Auditing specified under Section 143(10) of the Companies Act 2013. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements. Further our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Scheme.

Opinion

7. Based on our examination and according to the information and explanations provided to us by the Management of the Resulting Company 2, we are of the opinion that the accounting treatment mentioned in Clause 28.3 of Part IV of the Scheme is in compliance with the provisions of Sections 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, read with the rules made thereunder, and Other Generally Accepted Accounting Principles in India, as applicable.

Restriction on Use

8. This certificate is issued at the request of the Resulting Company 2 for onward submission to the National Company Law Tribunal (NCLT), Securities and Exchange Board of India (SEBI), Stock Exchange(s) and Regional Director, Ministry of Corporate Affairs. This certificate should not be used for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells
Chartered Accountants
(Firm's Registration No. 008072S)

Certified True

Place: Bengaluru
Date: February 25,2024

Anand Subramanian
Partner
(Membership No. 110815)
UDIN: 24110815BKFIDG2721

ANNEXURE A: EXTRACT OF ACCOUNTING TREATMENT FROM DRAFT SCHEME OF ARRANGEMENT AMONGST QUESS CORP LIMITED (**"DEMERGED COMPANY"**), DIGITIDE SOLUTIONS LIMITED (**"RESULTING COMPANY 1"**), BLUSPRING ENTERPRISES LIMITED (**"RESULTING COMPANY 2)** AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS, UNDER SECTIONS 230 TO 232 AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013 (**"SCHEME"**).

28.3 Accounting treatment in the books of Resulting Company 2:

28.3.1 Notwithstanding anything to the contrary contained in any other clause in the Scheme, "Resulting Company 2" shall give effect to the Scheme in its books of account in accordance with the accounting standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and the generally accepted accounting principles in India.

28.3.2 Upon the Scheme becoming effective, "Resulting Company 2" in accordance with Appendix C to Ind AS 103 - Business Combinations, shall record all the assets and liabilities pertaining to "Demerged Undertaking 2" vested in it pursuant to this Scheme, at their respective carrying values as appearing in the books of the Demerged Company. "Resulting Company 2" shall credit to its equity share capital, the aggregate of the face value of the New Equity Shares 2 issued and allotted by it pursuant to the Scheme. The difference between the face value of New Equity Shares 1 issued by "Resulting Company 2" to the shareholders of the Demerged Company as consideration and the book value of the assets and liabilities of the "Demerged Undertaking 2" received from the Demerged Company will be credited or debited, as the case may be, to equity and classified as "capital reserve" in case of a credit or "business reconstruction reserve", respectively in case of a debit under the head "other equity". The value of existing share capital held by the Demerged Company in Resulting Company 2 will be cancelled pursuant to Clause 34 of the Draft Scheme.

28.3.3 The financial statements of "Resulting Company 2" for prior periods will be restated to give effect to the Scheme from the Appointed Date.

28.3.4 In case of any differences in accounting policies applied to the "Demerged Undertaking 2" by the Demerged Company and the "Resulting Company 2", the accounting policies, as may be directed by the Board of "Resulting Company 2" will prevail and the difference will be accounted for in accordance with the applicable accounting standards.

For Bluspring Enterprises Limited

Kamal Pal Hoda
Director
DIN: 09808793

Bluspring Enterprises Limited

Place: Bengaluru
Date: 25 February 2024

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